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THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART II EXTRAORDINARY

No.6

AMARAVATI, WEDNESDAY, JANUARY 20, 2021

G.630

NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

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COMMERCIAL TAXES DEPARTMENT CHIEF COMMISSIONER OF STATE TAXES ANDHRA PRADESH

RC.No.REV03-12039/5/2021- GST -CCT.

Dated: 18/01/2021.

FINANCE DEPARTMENT - ANDHRA PRADESH STATE DIRECTORATE OF REVENUE INTELLIGENCE (APSDRI) - PROPER OFFICER - NOTIFICATION UNDER APGST ACT, 2017.

- Ref : 1. G.O.Ms.No.53, Finance (OP-I) Department, Dated: 22-06-2020.
2. D.O.Lr. No.Fin.01-STMT0MISC/12/2020-OP. I, Dated: 24-07-2020.
3. G.O.MS.No.396 Revenue (CT-II) department, Dated: 29-12-2020.

NOTIFICATION

In exercise of the powers conferred by section 167 read with sub-section (1) of Section 5 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada hereby direct that the officers posted in the Andhra Pradesh State Directorate of Revenue Intelligence, (hereinafter referred to as APSDRI) as specified in entries in column 4 of the Schedule below, shall exercise the functions to be performed under this Act as mentioned in the entries in column 2 and as described in the corresponding entries at column 3 of the said Schedule, namely:-

SCHEDULE

S.No	Section	Functions Assigned	Powers to be exercised by Officer of the APSDRI
1	2	3	4
1	10(5)	Composition Levy : To determine tax and penalty referred to in this section.	Officer not below the cadre of Senior Intelligence officer
2	35(6)	Accounts and other Records Determination of amount of tax payable	Officer not below the cadre of Senior Intelligence officer
3	52(12)	Collection of Tax at Source : To issue notice to furnish details of supply of goods and services and for stock of goods, to E-commerce operators,	Officer not below the cadre of Senior Intelligence officer
4	61(1)&(3)	Scrutiny of returns	Officer not below the cadre of Assistant Director
5	63	Best judgment assessment of unregistered persons	Officer not below the cadre of Assistant Director
6	64(1)	To give permission to proceed for Summary assessment to protect the interest of Revenue.	Officer not below the cadre of Senior Intelligence officer , with the prior permission of Officer not below the cadre of Joint Director
7	64(2)	To withdraw summary assessment order passed by proper officer after seeking due permission	Officer not below the cadre of Joint Director
8	67(1)	Proper officer for the purpose of authorizing any other officer/officers for inspection at any place of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.	Officer not below the cadre of Joint Director
9	67(1)	Power to verify records maintained by the owner/operator of warehouse or godown or any other place	Officer not below the cadre of Senior Intelligence officer
10	67(2)	Proper officer for the purpose of authorizing any other officer/officers to search, and seize the goods, documents or books or things and confiscation	Officer not below the cadre of Joint Director
11	67(2)	Officer to conduct inspection,search and seizure	Officer not below the cadre of Senior Intelligence officer
12	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts there from which may prejudicially affect the investigation	Officer not below the cadre of Joint Director

1	2	3	4
13	67(7)	To extend the date of issuing notice in relation to seized goods after six months of seizure	Officer not below the cadre of Joint Director
14	67(8)	Goods of perishable or hazardous nature to be disposed off,	Officer not below the cadre of Senior Intelligence officer
15	67(9)	To prepare an inventory of perishable or hazardous goods	Officer not below the cadre of Senior Intelligence officer
17	67(11)	Seizure of accounts registers or documents	Officer not below the cadre of Senior Intelligence officer
18	68(3)	To intercept any conveyance to inspect documents, devices and goods.	Officer not below the cadre of Senior Intelligence officer
19	69	Power to Arrest	Commissioner/Special Commissioner, APSDRI
20	70 (1)	Power to summon persons	Officer not below the cadre of Senior Intelligence Officer
21	71(1)	To authorize the officers to have access to business premises	Officer not below the cadre of Joint Director
22	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason other than fraud or any willful mis-statement or suppression of facts	Officer not below the cadre of Senior Intelligence officer
23	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts.	Officer not below the cadre of Senior Intelligence officer
24	75(2), (5), (6)&(8)	General provisions relating to determination of tax.	Officer not below the cadre of Assistant Director
25	76(2), (3),(6) & (8)	Functions to be performed where tax collected has not been paid to Government.	Proper officer authorized for determination of tax liability under the act.
26	78	To require a taxable person to make payment within such period less than three months.	Officer not below the cadre of Assistant Director
27	79(1)	Functions to be performed in relation to recovery of any amount recoverable from any person.	Officer not below the cadre of Senior Intelligence officer
28	81	To give permission to charge or transfer any property made for adequate consideration and in good faith.	Commissioner/Special Commissioner, APSDRI

1	2	3	4
29	83	Provisional attachment	Commissioner/Special Commissioner, APSDRI
30	Rule 86 A	Conditions of use of amount available in electronic credit ledger	Officer not below the cadre of Assistant Director
31	Section 122	Penalties for certain offences	Officer not below the cadre of Senior Intelligence officer
32	123	To direct any person who fails to furnish any information under section 150 to pay a penalty.	Officer not below the cadre of Assistant Director
33	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person	Officer not below the cadre of Senior Intelligence officer
34	127	To issue an order levying penalty under this section.	Officer not below the cadre of Senior Intelligence officer
35	129(3)	To issue notice and pass an order in relation to tax and penalty of seized goods	Officer not below the cadre of Senior Intelligence officer
36	129(6)	To Reduce the period of compliance for payment of tax and penalty.	Officer not below the cadre of Senior Intelligence officer
37	130 (6) &(7)	Confiscation of goods and conveyance, and levy of penalty taking possession of the things confiscated and levy of penalty, disposal of goods, depositing sale proceeds with the government and requisition from Police assistance.	Officer not below the cadre of Senior Intelligence officer
38	142(1)	Miscellaneous Transitional provisions	
39	150	Obligation to furnish information return: To serve notice requiring furnishing of information	Officer not below the cadre of Assistant Director
40	153	To take assistance from an expert	
41	154	Power to take samples	

The Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall perform the above functions subject to the following conditions namely:-

- I. The powers/functions under sections 64(1)(SI.No.6), 64(2), 67(1), 71(1) and 81 shall be exercised by the Commissioner/ Special Commissioner, APSDRI or by the Joint Director, APSDRI as specifically authorized by the Commissioner/ Special Commissioner, APSDRI in each case.

- II. The powers/functions under Sections 69 and 83 shall be exercised by the
by the Commissioner / Special Commissioner, Andhra Pradesh State
Directorate of Revenue Intelligence (APSDRI) only.
- III. The powers/functions under other sections and Rules shall be exercised by
the officers of Andhra Pradesh State Directorate of Revenue Intelligence
(APSDRI) only with the written permission of the Commissioner/ Special
Commissioner, APSDRI.
- IV. All the above powers/functions shall be exercised by the officers of Andhra
Pradesh State Directorate of Revenue Intelligence (APSDRI) concurrently
with the State Tax Officers of Commercial Taxes Department.
- V. The powers conferred shall be used with abundant caution and due
diligence.
- VI. The Officers empowered may exercise powers conferred upon them in
whole of the State
- VII. Where a case has already been made out by any Officer in the
Commercial Tax Department and the proceedings have been initiated
against a taxable person, the Officers in State Directorate of Revenue
Intelligence shall not be empowered to initiate any action against such
taxable person on the same issue.
- VIII. The Government may modify or amend the notification issued and can
withdraw the powers/functions conferred.
- IX. The Commissioner, APSDRI shall brief the performance of the Directorate
once in a month to the Special Chief Secretary (CT & Excise) and Hon'ble
Dy.CM (Excise & CT).

PEEYUSH KUMAR,
*Chief Commissioner of State Tax,
Andhra Pradesh, Vijayawada.*

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